

## **EXHIBIT C**

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**From:** Schuppe, Mike L [Michael.L.Schuppe@delphi.com]  
**Sent:** Thursday, January 21, 2010 5:36 PM  
**To:** Naoki Matsuura; Cassudakis, Nick G; sakata@americanfurukawa.com;  
dthomas@americanfurukawa.com; Greenbury, Donna  
**Subject:** DFWS 2009 Financials as of October 5th with Balance Sheet & Cash Flow  
**Attachments:** 2009 DFWS Financials pre emergence w Balance Sheet.pdf

To All,

Attached is a file containing the Income Statement, Balance Sheet & Cash Flow as of October 5<sup>th</sup>; for clarification here is a breakdown of the Furukawa/Outside Payable:

Furukawa Royalty	(1,407,885)
Toyota Overpayments (Canada GST)	(56,511)
Total Furukawa/Outside Payable	<u>(1,464,396)</u>

**Regards,**  
Mike

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**From:** Schuppe, Mike L  
**Sent:** Thursday, January 07, 2010 9:28 AM  
**To:** 'Naoki Matsuura'; Cassudakis, Nick G; 'sakata@americanfurukawa.com'; 'dthomas@americanfurukawa.com';  
Greenbury, Donna  
**Subject:** DFWS 2009 Financials as of October 5th

To All,

Attached are 2 files documenting the DFWS financials for 2009 as of October 5<sup>th</sup>; I've included 2 files, the 1<sup>st</sup> file "2009 DFWS Financials pre emergence.pdf" documents the 2009 financials for the period of 1/1/09 to 10/5/09. In October I recorded service amounts necessary to get the year total services to the percentages listed in the JV Agreement. Please see the file named "2009 DFWS Financials pre emergence SG&A Support.pdf" for this calculation.

**Thanks,**  
Mike Schuppe  
Delphi Furukawa Wiring Systems LLC

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Note: If the reader of this message is not the intended recipient, or an employee c  
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## **Main Identity**

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**From:** "Schuppe, Mike L" <Michael.I.Schuppe@delphi.com>  
**To:** "Naoki Matsuura" <matsuura.naoki@furukawa.co.jp>  
**Cc:** "Cassudakis, Nick G" <nick.cassudakis@delphi.com>; "Mayle, Melinda K" <melinda.k.mayle@delphi.com>  
**Sent:** Wednesday, May 27, 2009 7:48 PM  
**Attach:** April 09 Harness Royalty Report.xls  
**Subject:** Tacoma Royalty Payments (April 2009)

Hello Matsuura-san,

Enclosed is the file that summarizes the Engineering & Manufacturing Support Royalty for the Tacoma truck.

In Summary, for the month of April 2009:

Tacoma Engineering Royalty	\$9,026.82
Tacoma/Corolla Manufacturing Support	
Tacoma	\$9,026.82
Corolla	\$0.00
<hr/> Sub Total	<hr/> \$9,026.82
Invoice amount Grand Total	\$18,053.64 USD

Please let me know if you have any questions.

***Thanks,***

Mike Schuppe  
Delphi Furukawa Wiring Systems LLC  
(915) 783-4953 office  
(915) 782-6163 fax

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Note: If the reader of this message is not the intended recipient, or an employee c

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Tacoma Engineering Royalty	\$9,026.82
Tacoma/Corolla Manufacturing Support	
Tacoma	\$9,026.82
Corolla	\$0.00
Sub Total	\$9,026.82
Invoice amount Grand Total	\$18,053.64 USD

**Tacoma Royalty**

	Q2 2009 Sales		Q2 2009	
	Apr	May	Jun	
Engine	\$ 449,489			
Doors	\$ 103,804			
Floor	\$ 152,142			
Frame	\$ 492,899			
Instrument Panel / Other	\$ 514,867			
Relay/Roof/Differential	\$ 92,164			
Total Sales	\$ 1,805,364	\$ -	\$ -	
Royalty %	0.5%	0.5%	0.5%	
Total Eng Royalty	\$ 9,026.82	\$ -	\$ -	

## **Main Identity**

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**From:** "Schuppe, Mike L" <Michael.L.Schuppe@delphi.com>  
**To:** "Naoki Matsuura" <matsuura.naoki@furukawa.co.jp>  
**Cc:** "Blaurock, Gerhard W" <gerhard.w.blaurock@delphi.com>; "Cassudakis, Nick G" <nick.cassudakis@delphi.com>; "Mayle, Melinda K" <melinda.k.mayle@delphi.com>  
**Sent:** Thursday, April 23, 2009 2:44 PM  
**Attach:** Q1 09 Harness Royalty Report.xls  
**Subject:** Tacoma Royalty Payments (Q1 2009)

Hello Matsuura-san,

Enclosed is the file that summarizes the Engineering & Manufacturing Support Royalty for the Tacoma truck.

In Summary, for the months of January to March 2009 (Q1):

Tacoma Engineering Royalty	\$15,670.37
Tacoma/Corolla Manufacturing Support Tacoma	\$15,670.37
<hr/> Sub Total	<hr/> \$15,670.37
Invoice amount Grand Total	\$31,340.74 USD

In reviewing prior year's data we determined that Furukawa was overpaid for royalties due to the sales amounts used to calculate royalties not being reduced for the parts that Toyota debits Packard for from Fujitsu. We located the Toyota Debits for 2007 – March 2009 and have reduced the Q1 sales by this amount. We are still looking for the debits received in 2005 & 2006; when we find these amounts we will send a revised calculation.

We are still reviewing the contracts to determine if royalties should be paid in 2009; however, we are providing this information per your request.

Please let me know if you have any questions.

***Thanks,***

Mike Schuppe  
Delphi Furukawa Wiring Systems LLC  
(915) 783-4953 office  
(915) 782-6163 fax

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Note: If the reader of this message is not the intended recipient, or an employee c  
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Tacoma Engineering Royalty	\$15,670.37
Tacoma/Corolla Manufacturing Support Tacoma	\$15,670.37
<hr/> Sub Total	<hr/> \$15,670.37
Invoice amount Grand Total	\$31,340.74 USD

**635N Royalty**

	Q1 2009 Sales	Q1 2009		
		Jan	Feb	Mar
Engine	\$ 2,031,631	\$ 688,408	\$ 615,038	\$ 728,185
Doors	\$ 474,423	\$ 160,218	\$ 143,244	\$ 170,960
Floor	\$ 701,519	\$ 239,492	\$ 212,348	\$ 249,680
Frame	\$ 2,582,104	\$ 907,645	\$ 714,000	\$ 960,458
Instrument Panel / Other	\$ 2,375,635	\$ 809,156	\$ 715,434	\$ 851,046
Relay/Roof/Differential	\$ 536,264	\$ 180,201	\$ 162,109	\$ 193,954
Total Sales	\$ 8,701,576	\$ 2,985,120	\$ 2,562,173	\$ 3,154,283
February NUMMI Debit	\$ (1,724,111)			
2008 Toyota Debits	\$ (2,435,657)			
2007 Toyota Debits	\$ (1,407,733)			
Net Sales	\$ 3,134,074			
Royalty %	0.5%			
Total Eng Royalty	\$ 15,670.37			